

IN THE UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA  
Richmond Division

IN RE: ) Chapter 11  
CIRCUIT CITY STORES, INC., et al., ) Case No. 08-35653 (KRH)  
Debtors. ) Jointly Administered  
)

**RESPONSE OF THE HONORABLE KEN BURTON, JR.,  
TAX COLLECTOR IN AND FOR MANATEE COUNTY, FLORIDA  
("TAX COLLECTOR") TO DEBTOR'S THIRTY-SEVENTH  
OMNIBUS OBJECTION TO CLAIMS  
(REDUCTION OF CERTAIN PERSONAL PROPERTY TAX CLAIMS)**

Comes now the Honorable Ken Burton, Jr., Tax Collector in and for Manatee County, Florida ("Tax Collector"), and for his response to the Debtor's Thirty-Seventh Omnibus Objection to Claims (Reduction of Certain Personal Property Tax Claims) (Docket #4613) states as follows:

1. The Claimant's Name is the Honorable Ken Burton, Jr., Tax Collector in and for Manatee County, Florida ("Tax Collector"). The amount of the claim filed is for 2009 personal property taxes assessed against the personal property of Circuit City Stores located at 4495 14<sup>th</sup> Street West, Bradenton, and 8551 Cooper Creek Boulevard, Sarasota, Florida, as of January 1, 2009.
2. Attached hereto as Exhibit A is a concise statement of Tax Collector, who is a person with personal knowledge of the relevant facts in support of this response, which statement sets forth the reasons why the Bankruptcy Court should overrule the objection as to the Tax Collector's claim, which includes, without limitation the specific factual and legal basis upon which the claimant intends to rely in support of his response and his underlying claim.

3. Attached hereto as Exhibit B is a copy of or identification of documentation supporting the Tax Collector's claim that the claimant presently intends to introduce into evidence in support of his claim at any hearing held on this objection. Claimant reserves the right to supplement this documentation at a later date if additional supporting documentation is obtained.

4. Attached hereto as Exhibit C is a Declaration of the Honorable Charles E. Hackney, who is the Property Appraiser in and for Manatee County, Florida and as such has personal knowledge of the relevant facts that support this response.

5. The claimants address, telephone number, fax number and the claimant's attorney to whom the attorneys for the Debtor should serve a reply to the response are as follows:

The Hon. Ken Burton, Jr.  
Manatee County Tax Collector  
819 301 Boulevard West  
Bradenton, Florida 34205  
Phone: (941) 741-4800  
Fax: (941) 741-3584

Attorney:  
Paul S. Bliley, Jr., Esquire  
Williams Mullen  
P.O. Box 1320  
Richmond, VA 23218-1320  
[pbliley@williamsmullen.com](mailto:pbliley@williamsmullen.com)  
Telephone: (804) 783-6448  
Fax: (804) 783-6507

6. The name, address, telephone number and fax number of the party to reconcile, settle or otherwise resolve the objection on the claimant's behalf is the attorney set forth above.

Dated: September 21, 2009

Hon. Ken Burton Jr., Tax Collector  
In and for Manatee County, Florida

By /s/ Paul S. Bliley, Jr.  
Of Counsel

Paul S. Bliley, Jr., VSB No. 13973  
Williams Mullen  
P.O. Box 1320  
Richmond, VA 23218-1320  
Phone: (804) 783-6448  
Fax: (804) 783-6507  
[pbliley@williamsmullen.com](mailto:pbliley@williamsmullen.com)  
Counsel for Tax Collector in and for Manatee County, Florida

**CERTIFICATE OF SERVICE**

I hereby certify that on the 21st day of September 2009, I caused a copy of the foregoing to be served by electronic means on the "2002" and "Core" lists and through the ECF system.

/s/ Paul S. Bliley, Jr.  
Paul S. Bliley, Jr.

6799216\_1.DOC

**EXHIBIT A**

I have personal knowledge as the Tax Collector for Manatee County, Florida, to the relevant facts in support of the Response of the Tax Collector to the Objection filed. The Court should overrule the Objection as to the claim of the Tax Collector, factually and legally.

The factual basis is as set forth in Exhibit C prepared by the Honorable Charles E. Hackney, Property Appraiser in and for Manatee County, Florida, who had appraised the Circuit City property upon which the Tax Collector, by law, must rely.

The legal basis is because Florida law in Section 197.332, Florida Statutes, restricts the Tax Collector to the collection of all taxes as shown on the tax roll. The tax roll, indicating the value of the property and the amount of tax assessed on such property, is prepared by the Property Appraiser as required in Section 192.011, Florida Statutes. This restriction on the Tax Collector's duties is provided further in the applicable rules prepared by the Florida Department of Revenue (which supervises both the Property Appraiser and the Tax Collector in the state work performed locally in each county political subdivision), throughout Chapter 12D-13, Florida Administrative Code.



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The Honorable Ken Burton, Jr.  
Manatee County Tax Collector

**EXHIBIT B**

Attached hereto is the certified copies of the TRIM (Truth in Millage) Notices indicating the appraised values received by the Tax Collector from the Property Appraiser. Attached also is the Declaration of the Property Appraiser as referenced in Exhibit C.

**DUPLICATE**

PARCEL I.D. NUMBER:9000-033937-4

0001

PROPERTY LOCATION :4495 W 14TH ST

LEGAL DESCRIPTION : F &amp; F, EQUIP

CIRCUIT CITY STORES INC  
C/O TAX DEPARTMENT LOC #0897  
P O BOX 42304  
RICHMOND VA 23242 2304

EXPLANATION: (s. 200.069, Florida Statutes)

COLUMN 1- "YOUR PROPERTY TAXES LAST YEAR"- This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

COLUMN 2- "YOUR TAXES IF PROPOSED BUDGET CHANGE IS MADE"- This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal IS NOT FINAL and may be amended at public hearings shown on this notice.

COLUMN 3- "YOUR TAXES IF NO BUDGET CHANGE IS MADE"- This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY LEVY. These amounts are based on last year's budgets and your current assessment. The difference between column 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of a higher assessment.

**ASSESSED VALUE MEANS:**

For homestead property: value as limited by State Constitution;

For agricultural and similarly assessed property: classified use value;

For all other property: market value.

NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this forms.)

TAXING AUTHORITY	YOUR PROPERTY TAXES LAST YEAR	EXEMPTION VALUE	TAXABLE VALUE	YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE	YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE	A PUBLIC HEARING ON THE PROPOSED TAXES AND BUDGET WILL BE HELD:
COUNTY	2,445.77	25,000	385,261	2,426.87	2,681.69	9/08 6:00PM, 1112 MANATEE AVE W
UNINCORP COUNTY - MSTU	237.19	25,000	385,261	235.36	259.90	BRADENTON, FL 941-745-3730
PUBLIC SCHOOLS:						
BY STATE LAW	1,937.81	25,000	385,261	2,039.19	2,118.97	9/10 5:45PM, 215 MANATEE AVE W
BY LOCAL BOARD	924.45	25,000	385,261	866.07	1,010.89	BRADENTON, FL 941-708-8770, EXT 211
WATER MGMT DIST	207.72	25,000	385,261	206.11	236.13	9/15 5:01PM, 7601 HWY 301 N
						TAMPA, FL 352-796-7211, EXT 4129
INDEPEN SPEC DIST:						
MOSQUITO CONTROL	42.24	25,000	385,261	43.69	46.42	9/03 5:01PM, 2317 2ND AVE W
						PALMETTO, FL 941-722-3720
W.C.I.N.D.	15.30	25,000	385,261	15.18	16.80	9/11 5:01PM, 401 W VENICE AVE
						VENICE, FL 941-485-9402
DEBT SERVICES:						
G O REFUNDING	37.12	25,000	385,261	41.99	41.99	
Total Property Tax:	5,847.60			5,874.46	6,412.79	
COLUMN 1*		COLUMN 2*		COLUMN 3*		N/A 0 0 0 385,261 388,260 N

YOUR PROPERTY VALUE THIS YEAR	MARKET VALUE	ASSESSED VALUE	CAP DIFFERENTIAL	COUNTY TAXABLE	Ag Class	Seniors Ex	Extra Hx	TRP Exempt
	410,261	410,261	0	385,261	N/A	N/A	N/A	YES
YOUR PROPERTY VALUE LAST YEAR	413,260	413,260	0	388,260	N/A	N/A	N/A	YES

**PROPOSED AND/OR ADOPTED NON-AD VALOREM ASSESSMENTS**

Note: Non-ad valorem assessments are placed on this notice at the request of the respective local governing boards. Your tax collector will be including them on the November tax notice. For details on particular non-ad valorem assessments, contact the levying local governing boards.

LEVYING AUTHORITY	YOUR ASSESSMENT LAST YEAR	YOUR ASSESSMENT THIS YEAR	PUBLIC HEARING ON PROPOSED ASSESSMENT
			MANATEE COUNTY PROPERTY APPRAISER TANGIBLE PERSONAL PROPERTY DEPARTMENT P.O. BOX 1358, BRADENTON, FL 34206-1358  by: Debra Lentz, Director Tangible Personal Property 9-18-09

**TOTAL CURRENT AMOUNT DUE IF BUDGET CHANGES ARE MADE:**

5,874.46

IF YOU FEEL THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE, CONTACT YOUR PROPERTY APPRAISER AT:  
(941) 742-5660 915 4TH AVE W, BRADENTON, FL 34205  
IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE, YOU MAY FILE A PETITION FOR ADJUSTMENT WITH THE  
VALUE ADJUSTMENT BOARD. PETITION FORMS ARE AVAILABLE FROM THE COUNTY PROPERTY APPRAISER AND MUST BE FILED ON OR BEFORE: 09/14/2009

YOUR FINAL TAX BILL MAY CONTAIN NON-AD VALOREM ASSESSMENTS WHICH MAY NOT BE REFLECTED ON THIS NOTICE SUCH AS ASSESSMENTS FOR ROADS, FIRE, GARBAGE, LIGHTING, DRAINAGE, WATER, SEWER OR OTHER GOVERNMENTAL SERVICES WHICH MAY BE LEVIED BY YOUR COUNTY, CITY OR ANY SPECIAL DISTRICT.

## DUPLICATE

PARCEL I.D. NUMBER: 9000-109814-3  
 PROPERTY LOCATION : 8551 COOPER CREEK BLVD  
 LEGAL DESCRIPTION : F & F, EQUIP

0001

CIRCUIT CITY STORES INC  
 C/O TAX DEPARTMENT LOC #  
 P O BOX 42304  
 RICHMOND VA 23242 2304

EXPLANATION: (s. 200.069, Florida Statutes)

COLUMN 1: "YOUR PROPERTY TAXES LAST YEAR" - This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

COLUMN 2: "YOUR TAXES IF PROPOSED BUDGET CHANGE IS MADE" - This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal IS NOT FINAL and may be amended at public hearings shown on this notice.

COLUMN 3: "YOUR TAXES IF NO BUDGET CHANGE IS MADE" - This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY LEVY. These amounts are based on last year's budgets and your current assessment. The difference between column 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of a higher assessment.

## ASSESSED VALUE MEANS:

For homestead property, value as limited by State Constitution;

For agricultural and similarly assessed property, classified use value;

For all other property, market value.

NOTE: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this forms.)

TAXING AUTHORITY	YOUR PROPERTY TAXES LAST YEAR	EXEMPTION VALUE	TAXABLE VALUE	YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE	YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE	A PUBLIC HEARING ON THE PROPOSED TAXES AND BUDGET WILL BE HELD:
COUNTY	.00	25,000	589,632	3,714.27	4,104.25	9/08 6:00PM, 1112 MANATEE AVE W
UNINCORP COUNTY - MSTU	.00	25,000	589,632	360.21	397.77	BRADENTON, FL 941-745-3730
PUBLIC SCHOOLS:						
BY STATE LAW		25,000	589,632	3,120.92	3,243.03	9/10 5:45PM, 215 MANATEE AVE W
BY LOCAL BOARD		25,000	589,632	1,325.49	1,547.14	BRADENTON, FL 941-708-8770. EXT 211
WATER MGMT DIST	.00	25,000	589,632	315.45	361.39	9/15 5:01PM, 7601 HWY 301 N
						TAMPA, FL 352-796-7211, EXT 4129
INDEPEN SPEC DIST:						
MOSQUITO CONTROL	.00	25,000	589,632	66.86	71.05	9/03 5:01PM, 2317 2ND AVE W
						PALMETTO, FL 941-722-3720
W.C.I.N.D.	.00	25,000	589,632	23.23	25.71	9/11 5:01PM, 401 W VENICE AVE
						VENICE, FL 941-485-9402
DEBT SERVICES:						
G O REFUNDING	.00	25,000	589,632	64.27	64.27	
Total Property Tax:				8,990.70	9,814.61	
	COLUMN 1*			COLUMN 2*	COLUMN 3*	N/A 0 0 0 589,632 0 N/A N/A
YOUR PROPERTY VALUE THIS YEAR	MARKET VALUE 614,632	ASSESSED VALUE 614,632	CAP DIFFERENTIAL 0	COUNTY TAXABLE 589,632	Ag Class N/A	Seniors Ex N/A
YOUR PROPERTY VALUE LAST YEAR		0	0	0	N/A	N/A
						Extra Hx N/A
						TPP Exemp YES

## PROPOSED AND/OR ADOPTED NON-AD VALOREM ASSESSMENTS

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			by: Debra Lentz, Director Tangible Personal Property 9-18-09

TOTAL CURRENT AMOUNT DUE IF BUDGET CHANGES ARE MADE:

8,990.70

IF YOU FEEL THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE, CONTACT YOUR PROPERTY APPRAISER AT:  
 (941) 742-5660 915 4TH AVE W, BRADENTON, FL 34205  
 IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE, YOU MAY FILE A PETITION FOR ADJUSTMENT WITH THE  
 VALUE ADJUSTMENT BOARD. PETITION FORMS ARE AVAILABLE FROM THE COUNTY PROPERTY APPRAISER AND MUST BE FILED ON OR BEFORE: 09/14/2009

YOUR FINAL TAX BILL MAY CONTAIN NON-AD VALOREM ASSESSMENTS WHICH MAY NOT BE REFLECTED ON THIS NOTICE SUCH AS ASSESSMENTS FOR ROADS, FIRE, GARBAGE, LIGHTING, DRAINAGE, WATER, SEWER OR OTHER GOVERNMENTAL SERVICES WHICH MAY BE LEVIED BY YOUR COUNTY, CITY OR ANY SPECIAL DISTRICT.

**EXHIBIT C**

**Declaration of the Honorable Charles E. Hackney,  
Property Appraiser in and for Manatee County, Florida.**

As the Property Appraiser in and for the Manatee County political subdivision, I appraise the value of property pursuant to state law and state rule and work under the supervision of the Florida Department of Revenue in this regard as provided in Section 195.002(1), Florida Statutes. Pursuant to Section 193.114, Florida Statutes, I prepared the Tangible Personal Property Tax Rolls for the year 2009 and upon certification in October 2009 will deliver such rolls to the Tax Collector in and for Manatee County, Florida.

The 2009 preliminary Tangible Personal Property Tax Rolls have been prepared by me and a certified copy of the TRIM Notice for 2009 is attached hereto.



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The Honorable Charles E. Hackney  
Manatee County Property Appraiser